CLASS TITLE:

CHIEF LEGAL OFFICER (TAXATION)

Class Code: 02991500 Pay Grade: 38A EO: B

CLASS DEFINITION:

GENERAL STATEMENT OF DUTIES: To serve as Chief Legal Officer for the Tax Administrator with responsibility for performing and directing the work of a staff engaged in providing legal advice and services for the Division of Taxation; to participate in the formulation of overall policy and draft statements of such policies; to provide legal assistance to the section chiefs of the Division of taxation as required in the carrying out of their functions; and to do related work as required.

SUPERVISION RECEIVED: Works under the administrative direction of the Tax Administrator with wide latitude for the use of independent legal judgement and initiative; work is reviewed by the Tax Administrator for results obtained and conformance to established policies, provisions of law, rules, and regulations.

<u>SUPERVISION EXERCISED</u>: Plans, organizes, coordinates, performs and directs the work of a staff composed of legal as well as stenographic positions; reviews work in process or upon completion as assigned for proficiency and conformance to law, rules and regulations.

ILLUSTRATIVE EXAMPLES OF WORK PERFORMED:

To serve as Chief Legal Officer for the Division of Taxation with responsibility for performing and directing the work of a staff engaged in providing legal advice and services for the division.

To participate in the formulation of overall policy and draft statements of such policies.

To provide legal assistance to the Chiefs of sections as required in the carrying out of their functions.

To be responsible for performing the work of the staff of the Legal Section engaged in:

representing the Administrator in hearings before administrative hearing officers; acting as assigned as hearing officer and preparing decisions therein;

providing legal opinions to the Administrator and staff of the Division;

defending administrative appeals in Courts;

prosecuting tax collection cases before the courts;

drafting rules and regulations concerning rights and duties of taxpayers under the provisions of such Acts; Development of manuals of precedents based on decisions of Appeal Tribunals, Board of Review, Courts, and based upon policy statements of the Administrator for the guidance of all individuals making decisions under such Acts; preparing legal guides on specific matters for the personnel of the Division; examination and analysis of decisions of Appeal Tribunals and Boards of Review for possible court appeal; and developing and planning a legislative program;

forwarding to the Attorney General for prosecution of taxpayers, and other individuals who have violated any section of the tax laws; preparing for the Administrator draft material for proposed amendments to the tax laws or other Acts administered by the Division;

participating in the formulation and effectuation of overall legal policy; to be responsible for the planning and programming of divisional activities; and to coordinate such activities with overall departmental activities.

To do related work as required.

REQUIRED QUALIFICATIONS FOR APPOINTMENT:

KNOWLEDGES, SKILLS AND CAPACITIES: A working knowledge of the provisions of the Rhode Island Tax Acts and of other acts administered by the Division; the ability to interpret the provisions of such acts and to prepare opinions relating thereto for use in the administration of the functions of the Division; the ability to prepare, or direct the preparation of, briefs and rulings and miscellaneous legal documents; the ability to draft rules and regulations having the force and effect of law, consistent with the purpose and provisions of these acts; the ability to exercise independent judgement in making decisions in unusual cases involving legal matters; the ability to plan, organize, coordinate, and direct the work of a staff of workers including attorneys engaged in handling departmental matters of a legal nature; and related capacities and abilities.

EDUCATION AND EXPERIENCE:

<u>Education</u>: Such as may have been gained through: graduation from an accredited law school; and <u>Experience</u>: Such as may have been gained through: employment or practice in a responsible capacity involving the examination, development and adjudication of tax claims or matters of a similar nature authorized by law, or by regulations having force and effect of law, and involving the interpretation of law and application of pertinent laws, rules and regulations, decisions, or policies.

<u>Or</u>, any combination of education and experience that shall be substantially equivalent to the above education and experience.

<u>SPECIAL REQUIREMENT:</u> Applicant must be a member of the Rhode Island Bar and must maintain such membership as a condition of employment.

Class Revised: December 22, 1985

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